


<div>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</div> <div>[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]</div> <div>(Please see Rule 12 of the Income-tax Rules, 1962)</div>			Assessment Year 2024-25
PAN	AABAS8117J		
Name	SAPNA		
Address	D-8/8086 , Vasant Kunj, Vasant Kunj , SOUTH WEST DELHI , 09-Delhi, 91-INDIA, 110070		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	605581061151024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	6,902
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 6,900
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>SUDHIR PRATAP SINGH</u> in the capacity of <u>Principal Officer</u> having PAN <u>APYPS2004P</u> from IP address <u>106.215.85.160</u> on <u>15-Oct-2024 13:09:45</u> DSC SI.No & Issuer <u>3038617</u> & <u>6939053964909172556CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated Barcode/QR Code	<div> AABAS8117J0760558106115102491dd675644f8da9db5ed858934793b875f66ed15</div>		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			



**P K N
& ASSOCIATES**

CHARTERED ACCOUNTANTS

Form – 10B

[See rules 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution

We have examined the Statement of Affairs of SAPNA (The Society) as at 31st March, 2024 and the Income and Expenditure account and the Receipt & Payment Account for the year ended on that date which are in agreement with the books of accounts maintained by the said Society.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named Society at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to the observations or qualifications as mentioned in Notes annexed to this report.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view:

- i) In the case of the Statement of Affairs, of the state of affairs of the above-named Society as on 31st March, 2024, and
- ii) In the case of the Income and Expenditure account, of the excess of income over expenditure of its accounting year ending on 31st March, 2024 subject to the following observations/qualifications:

NONE

The prescribed particulars are annexed hereto.



Place: New Delhi
Dated: 18th September, 2024
UDIN: 24084014BKBLOI1315

For P K N & Associates
(Chartered Accountants)
ICAI FRN: 038489N

Pardeep Nagpal

(Pardeep Kumar Nagpal)
Proprietor
M. No: 084014

SAPNA, NEW DELHI
(A Society Registered under the Societies Registration Act, 1860)
STATEMENT OF AFFAIRS AS AT 31ST MARCH, 2024

		(Amount In Rupees)	
		31st March, 2024	
LIABILITIES			
Corpus Fund			
As per Last Year		20,07,000	
Add: Donations Received during the year towards Corpus		-	20,07,000
Current Fund			
As per Last Year		4,95,40,527	
Add: Excess of Income over Expenditure during the year		14,48,828	5,09,89,355
Current Liabilities And Provisions			
Sundry Creditors		28,40,383	
Other Current Liabilities		6,10,000	
Expenses Payable		14,88,664	49,39,047
TOTAL		5,79,35,402	
ASSETS			
Fixed Assets			
(As per Schedule 'A' Attached)			
Current Assets, Loans and Advances			
Cash And Bank Balances			
Cash in Hand		2,54,299	
Balance with Schedule Banks			
-in Saving Account		68,22,471	
-in Fixed Deposit (including accrued interest thereon)		11,64,671	82,41,441
Loans And Advances			
Other Loans and Advances		4,96,982	
Due From Revenue Authorities		1,16,587	
Security Deposits		1,71,856	
Prepaid Insurance		47,429	8,32,854
TOTAL		5,79,35,402	

AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N

Pardeep Kumar Nagpal

(PARDEEP KUMAR NAGPAL)

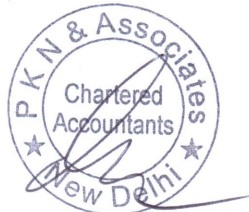
Proprietor

M No. 084014

Place: New Delhi

Dated: 18th September, 2024

UDIN: 24084014BKBLOI1315



For and on behalf of SAPNA

Sudhir Pratap Singh
General Secretary

Ranvir Singh
Treasurer

SUDHIR PRATAP SINGH
GENERAL SECRETARY
SAPNA

RANVIR SINGH
TREASURER
SAPNA

SAPNA, NEW DELHI
(A Society Registered under the Societies Registration Act, 1860)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2024

		Amount in Rs. 31st March, 2024
<u>INCOME</u>		
By Donations Received		3,75,31,493
By Fees Received / Project Income		88,36,442
By Interest Income from Savings Accounts	53,921	
By Interest Income from Fixed Deposits	80,489	1,34,410
By Misc. Balance W/off		-
		<u>4,65,02,346</u>

EXPENDITURE

To Staff Salary	1,49,53,864
To Employer Contribution for PF & ESIC	12,38,350
To Free Distribution of Food	47,59,294
To Free Distribution of Medicines	40,96,555
To Patient Surgery & Treatment Expenses	16,44,089
To Other Charity Expenses on/at	
- Individual Toilet Construction	3,33,672
- Digital Literacy & Employment	2,77,613
- Education Program	31,23,240
- Environment (Tree Plantation & Check Dam)	1,71,251
- Eye Care Program	29,73,578
- A Home for the Homeless	17,89,376
- Skill Development Centre	4,96,667
- Women Empowerment	68,650
To Audit Fees	40,000
To Bank Charges	20,219
To Legal & Professional Charges	39,518
To Electricity Expenses	11,18,261
To Insurance	1,93,559
To Labour & Wages	7,70,622
To Late Fee & Charges	1,27,285
To Petrol & Diesel	13,94,909
To Postage & Courier	3,062
To Printing & Stationary	3,43,888



Cont'd.....

SAPNA, NEW DELHI
(A Society Registered under the Societies Registration Act, 1860)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2024

	Amount in Rs. 31st March, 2024
<u>EXPENDITURE - Cont'd.....</u>	
To Repair & Maintenance	
- Vehicles Repair & Maintenance	4,91,790
- Electricity Repair & Maintenance	3,00,289
- Building Repair & Maintenance	7,46,735
- Computer Repair & Maintenance	1,63,250
- Furniture Repair & Maintenance	3,94,072
- Anandam Repair & Maintenance	1,90,457
To Software & Annual Subscription Fee	3,20,061
To Staff Welfare	36,218
To Telephone & Internet Charges	26,221
To Traveling & Conveyance	2,17,832
To Depreciation	21,89,071
 To Excess of Income Over Expenditure	 14,48,828
TOTAL	<u><u>4,65,02,346</u></u>

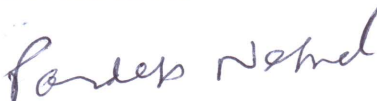
AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N



(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

Place: New Delhi


Dated: 18th September, 2024

UDIN: 24084014BKBLOI1315



For and on behalf of SAPNA


General Secretary


Treasurer

RANVIR SINGH
TREASURER
SAPNA

SUDHIR PRATAP SINGH
GENERAL SECRETARY
SAPNA

SAPNA

ACCOUNTING POLICIES AND OTHER NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending **31st March, 2024**)

SAPNA "the Society" registered under the Society Registration Act, 1860 vide **registration no. S/50639/2004 dated 21st October, 2004**. Society acts in areas of critical concern like public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

- (i) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number – AABAS8117JE20081, dated 07.04.2022 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27. The Society is regular in filing income-tax returns in accordance with section 11 read with section 12 and 13 of the Act.
- (ii) The Society has renewed its registration under section 80G of the Income-tax Act, vide Unique Registration Number AABAS8117JF20106 dated 23rd September, 2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27
- (iii) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 231660922 dated 08/10/2008 (renewed for five years vide letter dated 09.05.2022 with effect from 01.07.2022) and is regular in filing the annual returns in form FC-4 under the Act.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- a. The financial statements are prepared under the historical cost convention, on an accrual basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- b. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.



B. Fixed Assets and Depreciation

- a. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- b. Depreciation is provided on written down value method in accordance with the rates prescribed in the Income Tax Act, 1961.

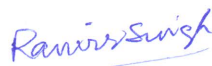
C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on an accrual basis.

For and on behalf of SAPNA

As per our report of even date attached


General Secretary


Treasurer

SUDHIR PRATAP SINGH
GENERAL SECRETARY
SAPNA

RANVIR SINGH
TREASURER
SAPNA

Place: New Delhi


Dated: 18th September, 2024

UDIN: 24084014BKBLOI1315



For P K N & Associates
(Chartered Accountants)

ICAI FRN: 038489N


(Pardeep Kumar Nagpal)

Proprietor

M No. 084014

SAPNA, NEW DELHI

(A Society registered under the Societies Registration Act, 1860)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

		Amount in Rs.
		31st March, 2024
<hr/>		
RECEIPTS		
<hr/>		
Opening Balance as on 01.04.2023		
Cash in Hand	2,01,683	
Balance with Schedule Banks	49,15,399	51,17,082
		<hr/>
To Corpus Fund Received		-
To Donation Received (Net of TDS/TCS)		3,75,31,493
To Fees Received / Project Income		88,41,088
To Interest Income		
- On Saving Account		1,38,473
- Interest on Fixed deposit including Accrued Interest		3,352
To Maturity Proceeds of Fixed Deposits		31,71,822
To Loan Received		8,20,000
To Sale of Motor Vehicles (Ambulance)		1,00,000
		<hr/>
		5,57,23,310
		<hr/>
PAYMENTS		
<hr/>		
By Staff Salary		1,43,35,008
By Employer Contribution for PF & ESIC		12,33,664
By Free Distribution of Food		42,38,728
By Free Distribution of Medicines		41,31,950
By Patient Surgery & Treatment Expenses		16,17,089
By Other Charity Expenses:		
- Individual Toilet Construction		5,39,490
- Digital Literacy & Employment		2,77,613
- Education Program		31,24,592
- Environment (Tree Plantation & Check Dam)		1,73,111
- Eye Care Program		26,02,132
- Home for the Homeless		15,83,442
- Sapna IT		50,177
- Anandam Construction		1,90,457
- Skill Development Centre		4,81,667
- Women Empowerment		32,468
By Bank Charges		32,481
By Audit Fees		40,000
By Legal & Professional Charges		37,142
By Electricity Bill Expenses		10,05,836



Cont'd.....

SAPNA, NEW DELHI

(A Society Registered under the Societies Registration Act, 1860)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	Amount in Rs.	
<u>EXPENDITURE - Cont'd.....</u>	<u>31st March, 2024</u>	
By Insurance		1,93,559
By Labour & Wages		7,27,000
By Late Fee & Charges		39
By Petrol & Diesel		14,86,706
By Postage & Courier		3,062
By Printing & Stationary		3,03,680
By Repair & Maintenance:		
- Vehicles Repair & Maintenance		4,35,883
- Electricity Repair & Maintenance		2,93,014
- Building Repair & Maintenance		7,94,270
- Computer Repair & Maintenance		93,617
- Furniture Repair & Maintenance		3,77,230
By Software & Annual Subscription Fee		3,05,776
By Staff Welfare		38,218
By Telephone & Internet Charges		26,221
By Travelling & Conveyance		2,17,832
By Capital Work in Progress:		
- Anandam Building	53,25,973	
- School Building	6,82,605	
By Payment made for purchase of Fixed Assets	10,82,413	70,90,991
By Loan Repaid		3,10,000
By Staff Advance		1,43,716
By Advance to Supplier		29,084
By Tax deducted at Source		6,902
<u>Closing Balance as on 31.03.2024</u>		
Cash in Hand	2,54,299	
Balance with schedule Banks	68,65,164	71,19,463
TOTAL		<u>5,57,23,310</u>

AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N



(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

Place: New Delhi

Dated: 18th September, 2024

UDIN: 24084014BKBLOI1315



For and on behalf of SAPNA


General Secretary

Secretary

**SUDHIR PRATAP SINGH
GENERAL SECRETARY
SAPNA**

SAPNA, NEW DELHI

SCHEDULE 'A'

FIXED ASSETS AND DEPRECIATION

F.Y 2023-24

Particulars	Depreciation Rate	WDV as on 1-Apr-2023	Additions during the year >= 180 Days	Sold During the year <180 Days	Loss on Sale of Fixed Assets	Total as on 31-Mar-2024	Depreciation	WDV as on 2024-03-31
Building	5%	1,60,15,279	-	-	-	1,60,15,279	8,00,764	1,52,14,515
Computer and Printers	40%	76,099	25,797	6,90,946	-	7,92,842	1,78,947	6,13,895
Furniture and Fixtures	10%	18,97,601	16,048	74,000	-	19,87,649	1,95,065	17,92,584
Motor Vehicles	15%	23,70,547	45,657	-	1,00,000	23,16,204	3,47,432	19,68,772
Miscellaneous Assets	15%	44,875	-	-	-	44,875	6,732	38,143
Land	0%	70,43,167	-	16,107	-	70,59,274	-	70,59,274
Plant & Machinery	15%	41,84,258	1,46,652	1,39,944	-	44,70,854	6,60,131	38,10,723
TOTAL		3,16,31,826	2,34,154	9,20,997	-	3,26,86,977	21,89,071	3,04,97,906
Building-CWIP								
Anandam Building	0%	1,19,87,987	48,90,872	5,55,767	-	1,74,34,626	-	1,74,34,626
Sapna Shikshalaya Building	0%	2,45,970	3,41,200	3,41,405	-	9,28,575	-	9,28,575
TOTAL		1,22,33,957	52,32,072	8,97,172	-	1,83,63,201	-	1,83,63,201
GRAND TOTAL		4,38,65,783	54,66,226	18,18,169	-	5,10,50,178	21,89,071	4,88,61,107
PREVIOUS YEAR		2,99,91,331	41,32,595	1,29,24,172	-	4,60,48,098	21,82,315	4,38,65,783

